

ID: CCA_2013031309180301

Number: **201319023**

UILC: 6229.02-00

Release Date: 5/10/2013

From: [REDACTED]
Sent: Wednesday, March 13, 2013 9:18:03 AM
To: [REDACTED]
Cc: [REDACTED]
Bcc:
Subject: RE: TMP

When a partner is another TEFRA partnership, we look to state law as to who can sign for that partner. See the notice attached at page 10. Its own TMP does not have power to sign for it since the TMP is a creature of statute and none of its statutory powers give it authority to sign for the entity in which it is TMP.

Attachment: Chief Counsel Notice CC-2009-027